

CITY OF ALAMEDA

Memorandum

To: Honorable Mayor and
Members of the City Council

Honorable Chair and
Members of the Community Improvement Commission

Honorable Chair and
Members of the Alameda Reuse and Redevelopment Authority

From: Lisa Goldman
Acting City Manager / Acting Executive Director

Date: February 1, 2011

Re: Accept the Quarterly Financial Report through September 30, 2010

BACKGROUND

The first quarter's financial reports on all City funds has been completed, based upon actual revenues and expenditures through September 30, 2010. Quarterly reports include financial information for all City funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category at September 30, 2010 and 2009
- *Exhibit 2* details General Fund actual expenditures by major department at September 30, 2010 and 2009
- *Exhibit 3* outlines by fund the revenues, expenditures, changes in current available fund balance as of September 30, 2010, and projected available balances for all City funds at June 30, 2011, based upon the adopted budget for FY10-11.

Quarterly reports provide the City Council with updates on the financial status of the City's funds by comparing budget projections in revenue and expenditures to actual receipts and expenses. In addition, each quarterly report includes a projection of available fund balances for each fund at fiscal year end.

It should be noted that projections are based upon the information available at the time the projection is made. In this volatile economic environment, projections cannot be guaranteed to reflect final results at year-end. However, including such information in the City's quarterly reports is important in anticipating any major revenue or expenditure impacts that could affect the City's financial position at fiscal year end.

CC/ARRA/CIC/HABOC

Agenda Item #2-B

02-01-11

General Fund

The FY10-11 annual budget was balanced at the time of its adoption in July 2010, with total appropriations of approximately \$71 million. The downturn in both the national and the state economies, which affected the City's budget in prior fiscal years, continues to impact the FY10-11 budget. The General Fund and related funds will continue to contend with limited revenue growth, and actual declines in some areas, due to sluggish retail and housing sales, as well as impacts from the State's budget for FY10-11. General Fund expenditures budgeted for FY10-11 are also approximately \$71 million. However, this is merely a projection, and actual expenditures will vary.

General Fund actual revenues as of September 30, 2010, were \$8.5 million, or 12% of the FY10-11 budget; actual expenditures were \$16.6 million, or 23% of the FY10-11 budget. Note that the City does not begin to receive property tax payments from the County, its leading source of revenues, until the second quarter of the fiscal year.

General Fund major revenue categories are summarized in Exhibit 1. The City derives a significant portion of its General Fund revenues from economically sensitive sources such as property tax, sales tax, utility users' tax, and construction-related permits and fees. When one or more of these key revenue sources declines significantly below projections, program and service operational levels may be affected.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at September 30, 2010, including General Fund transfers to the Police/Fire Pension funds in the amount of \$550,000, the Library fund for \$437,000, and the Other Post-Employment Benefit (OPEB) fund for \$532,000. All of these noted transfers represent 25% of their budgeted amounts for the year.

Special Revenue Funds

The Special Revenue Fund group includes funds accounting for the City's redevelopment activities, gas tax funds, library operations, various assessment districts, and an athletic fund. The FY10-11 actual receipts at September 30, 2010, for this fund group totaled \$6.1 million (11% of budget); actual expenses totaled \$8.9 million (15% of budget). Projections at June 30, 2011 are approximately \$55 million for revenues and \$58 million for expenditures.

These funds usually operate within budget projections, utilizing available fund balances as needed. A number of these funds are grant funds or capital project driven funds, which generate revenues and expenditures in patterns different from the City's General Fund or other operating funds, such as Enterprise Funds or Internal Service Funds. Sufficient reserves in each fund are maintained to ensure completion of projects or programs. At June 30, 2011, the projected net fund balance for the Special Revenue Fund Group is \$46 million, based upon the FY10-11 adopted budget.

Capital Project Funds

The Capital Project Fund Group, which includes such individual funds as general capital projects, construction funds, assessment districts, impact fee funds and the urban runoff fund, had aggregate actual revenues of \$6.7 million (35% of budget) and expenditures of \$7.3 million (32% of budget) at September 30, 2010. Projections at June 30, 2011 are approximately \$19 million for revenues and \$23 million for expenditures (excluding necessary capital project carryovers from FY09-10, which had not been recorded as of September 30, 2010).

The vast majority of these funds operate within budget projections, utilizing available fund balances strategically. Many of these funds are project driven funds, or derive their revenues from the collection of impact fees from new development, which generate revenues and expenditures in patterns different from the City's other operating funds. These funds have also been affected by the economic climate in California. At June 30, 2011, the projected net fund balance for the Capital Project Fund Group is approximately \$18 million, based upon the FY10-11 adopted budget. This projection will be revised in the second quarter report, to reflect necessary capital project carryovers from FY09-10 which had not been recorded as of September 30, 2010.

Debt Service Funds

The Debt Service Fund Group includes individual funds established to account for the long-term debt of the City, ARRA and CIC. The year-end fund balance of all debt service funds is projected to be \$9.2 million at June 30, 2011, based upon the FY10-11 adopted budget. Sufficient funds are available to meet all debt service requirements for FY10-11.

Enterprise Funds

The Enterprise Funds Group, which is comprised of City business-like operations such as the golf course, ferry services, and the sanitary sewer system, requires fund balance reporting that includes cash, reserves, fixed assets and related long term debt of the enterprise. Exhibit 3 includes the available reserves (excluding fixed assets and related long term debt) for each of these individual funds. The aggregate available reserve balance at June 30, 2011 for all enterprise funds is projected to be \$5.5 million, based upon the FY10-11 adopted budget.

Internal Service Funds

The Internal Services Fund Group includes those funds created for programs and/or services provided city-wide to all departments. Revenues to these funds derive from administrative (cost recovery) charges to the other funds, primarily the General Fund.

The ending working capital balance for FY10-11 of this Internal Service Fund group is \$4.5 million, based upon the FY10-11 adopted budget.

Aggressive cost controls, budget reductions, and full cost recovery formulas applied to departments have assisted in reducing prior negative cash balances in some of these funds. The working capital balance does not reflect the long term liabilities for Worker's Compensation claims (\$6.3 million), Risk Management Claims (\$1.2 million) and the unfunded portion of Other Post-Employment Benefits (OPEB) (\$7.8 million) outstanding as of the end of FY09-10.

Trust and Agency Funds

The Trust and Agency Fund Group includes bond reserve funds for several City long-term debt obligations and funds established for the current year's payment of the City's pension and retirement obligations, such as the 1079 and 1082 Pension Plans and OPEB. The projected ending available balance for this fund group for FY10-11 is projected to be approximately \$37 million, based upon the adopted FY10-11 budget.

FINANCIAL IMPACT

The FY10-11 first quarter report includes Exhibits 1, 2 and 3 detailing the variances between budget and actual for revenues, expenditures, and changes in fund balances at September 30, 2010. These exhibits were created to present a clear representation of the City's budget and of available reserves for each City fund at the close of the first fiscal quarter. It should be noted, however, that projections for year end can be affected by numerous variables. Staff will continue to monitor market conditions affecting revenues and maintain diligence in controlling expenditures through FY10-11. This monitoring will help to ensure that the City continues to maintain adequate reserves in its various funds.

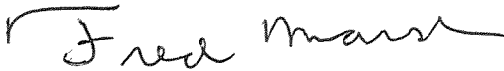
Staff began preparation for the FY11-12 budget in January and will continue to incorporate changes in the City's budget structure that were adopted in FY10-11. City management will be conducting several analyses, completed by both staff and independent experts, focusing on the most significant revenue and expenditure factors and assumptions to be used in preparing the City's annual financial plan. These include:

- a multi-year property tax analysis
- a multi-year sales tax analysis
- a multi-year analysis of property transfer tax projections, and
- revised 1079, 1082 and OPEB actuarial valuations, including updates on annual contribution requirements

RECOMMENDATION

Accept the quarterly financial report through September 30, 2010.

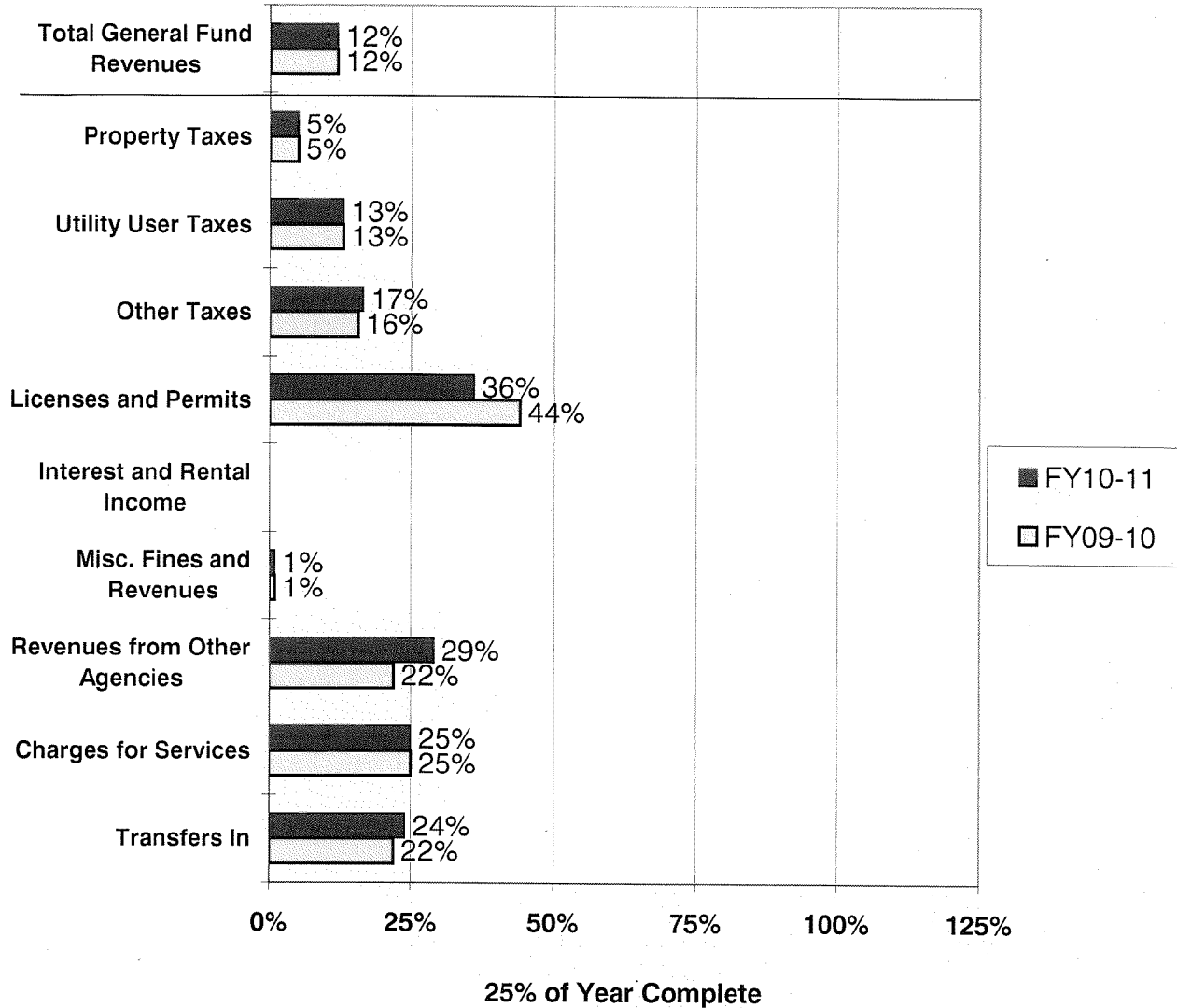
Respectfully submitted and approved as to funds and account,

A handwritten signature in black ink that reads "Fred Marsh". The signature is written in a cursive style with a large, sweeping initial "F".

Fred Marsh
Controller

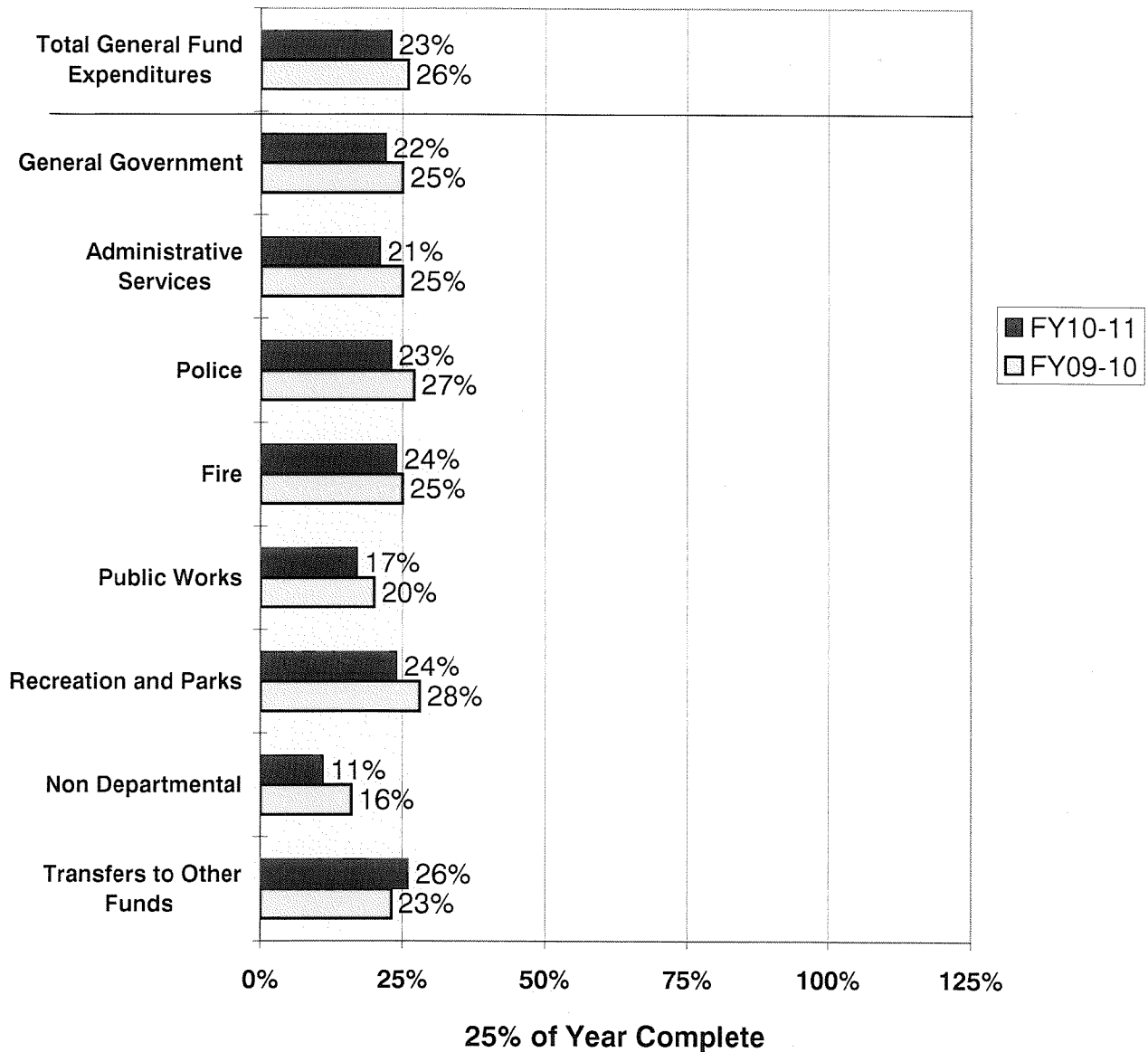
- Exhibits:
- 1 – FY10-11 YTD Revenue Report – General Fund
 - 2 – FY10-11 YTD Expenditure Report – General Fund
 - 3 – Fund Balance Report – All Funds – FY10-11 Unaudited

FY10-11 YTD Revenue Report - General Fund
Preliminary Financial Report For FY10-11 First Quarter



	FY10-11 Budget	FY10-11 YTD Actual	% of Budget	FY09-10 YTD Actual	% of Actual for FY 2009/10
Property Taxes	22,497,670	1,168,206	5%	1,118,832	5%
Utility User Taxes	9,050,750	1,166,075	13%	1,112,391	13%
Sales and Use Taxes	5,550,000	1,029,278	19%	1,063,248	24%
Property Transfer Taxes	3,650,000	591,833	16%	730,647	16%
Franchise / Other Local Taxes	8,075,020	1,226,806	15%	961,969	11%
Licenses and Permits	1,944,500	701,123	36%	803,486	44%
Interest and Rental Income	3,229,280	-410,729	-13%	-186,588	-7%
Revenues from Other Agencies	6,295,200	82,629	1%	69,401	1%
Charges for Services	7,792,430	2,222,344	29%	1,456,666	22%
Fixed Charges	2,265,415	566,355	25%	555,339	25%
Fines and Transfers In	764,050	185,853	24%	163,032	22%
Total General Fund Revenues	71,114,315	8,529,773	12%	7,848,423	12%

FY10-11 YTD Expenditure Report - General Fund
Preliminary Financial Report For FY10-11 First Quarter



	<u>FY10-11 Budget</u>	<u>FY10-11 YTD Actual</u>	<u>% of Budget</u>	<u>FY09-10 YTD Actual</u>	<u>% of Actual for FY09-10</u>
General Government	2,858,425	624,816	22%	717,243	25%
Administrative Services	3,325,155	690,998	21%	780,391	25%
Police	26,880,695	6,188,043	23%	6,864,108	27%
Fire	22,014,830	5,364,889	24%	5,757,754	25%
Public Works	2,216,505	371,319	17%	374,704	20%
Recreation and Parks	4,531,520	1,076,854	24%	1,153,099	28%
Non Departmental	640,495	67,545	11%	114,703	16%
Transfers to Other Funds	8,646,690	2,251,148	26%	1,694,229	23%
Total General Fund Expenses	<u>71,114,315</u>	<u>16,635,612</u>	<u>23%</u>	<u>17,456,231</u>	<u>26%</u>

Fund Balance Report - All Funds - FY10-11 Unaudited

	General Fund	Audited Available Fund Balance	FY10-11 Actual Revenue	FY10-11 Actual Expense	FY10-11 Net Change	FY10-11 Available Balance	FY10-11 Projected Available Balance
		06/30/10	09/30/10	09/30/10	09/30/10	09/30/10	06/30/11
001	Undesignated Reserves	15,085,188	8,529,773	16,635,612	(8,105,839)	6,979,349	15,085,188
	Due From Other Funds/Loans	4,898,995			0	4,898,995	4,898,995
	Investment Market Value Adjustment	737,979				737,979	737,979
	Prepaid Expenses	527,066				527,066	527,066
	Fire Station Capital Reserve	400,000			0	400,000	400,000
	Total	21,649,228	8,529,773	16,635,612	(8,105,839)	13,543,389	21,649,228
Special Revenue Funds (excluding CIC)							
161	Police/Fire Construction Impact		71,411	0	71,411	71,411	0
164	Construction Improvement Tax	232,695	237,503	0	237,503	470,198	259,195
209	Planning & Building Services	1,330,313	807,376	762,547	44,829	1,231,210	1,078,243
210	Alameda Free Library	26,996	533,010	799,206	(266,196)	(239,200)	(439,089)
210.1	Library Memorial	287,443	2,701	12,405	(9,704)	277,739	197,913
210.2	Adult Literacy	33,226	61	3,019	(2,958)	30,268	5,261
	Subtotal	347,665	535,772	814,630	(278,858)	68,807	(235,915)
211	Gas Tax	1,244,416	52,765	132,985	(80,220)	1,164,196	1,295,856
212	XIXB Transportation Improvement	499,511	185,383	0	185,383	684,894	801,511
213	Traffic Safety	10,050	17,514	0	17,514	27,564	10,050
215	County Measure B	676,307	(33,441)	0	(33,441)	642,866	661,807
215.1	Measure B - Local Streets & Roads	2,910,773	0	0	0	2,910,773	2,017,423
215.2	Measure B - Bicycle & Ped Imp	234,396	0	0	0	234,396	266,696
215.3	Measure B - Transbay Ferry	1,502,765	0	0	0	1,502,765	2,084,815
215.4	Measure B - Paratransit	128,868	0	0	0	128,868	48,108
	Subtotal	5,453,109	(33,441)	0	(33,441)	5,419,668	5,078,849
216	Tidelands	1,229,075	(4,402)	72,029	(76,431)	1,152,644	973,090

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

FY10-11

Projected

Available

Balance

06/30/11

FY10-11

Available

Balance

09/30/10

FY10-11

Net Change

09/30/10

FY10-11

Actual

Expense

09/30/10

FY10-11

Actual

Revenue

09/30/10

Audited

Available Fund

Balance

06/30/10

217	Prop 1B - Streets & Roads	1,061,372	(7,804)	0	(7,804)	1,053,568	1,066,372
218.08	State COPS Program 07-08						
218.09	State COPS Program 08-09		27,763	21,039	6,724	6,724	0
218.10	State COPS Program 09-10		93,213	11,450	81,763	81,763	0
218.52	OTS Avoid the 21 (DUI)		130,516	0	130,516	130,516	0
218.53	Safe Trec DUI		(1,469)	6,528	(7,997)	(7,997)	25,000
218.602	JAG Prog 07-08		3,575	14,071	(10,496)	(10,496)	19,000
218.609	JAG Prog 08-09		1,242	3,946	(2,704)	(2,704)	0
218.610	JAG Prog 09-10		102,574	0	102,574	102,574	0
218.701	Abandoned Vehicle Abatement	80,041	24,831	12,652	12,179	12,179	22,100
218.702	Boat Enhancement		(2,245)	22,190	(24,435)	55,606	76,276
218.703	State Seat Belt Program 08		(2,033)	544	(2,577)	(2,577)	0
218.705	Maddie's Animal State Grant Fund		(8,827)	4,965	(13,792)	(13,792)	15,000
	Subtotal	80,041	52,041	0	52,041	52,041	0
			421,181	97,385	323,796	403,837	157,376
219	Narcotics Asset Seizure			0	0	117,830	117,830
220	Fire Grants	117,830	0	19,035	(10,376)	(10,376)	0
221	Dwelling Unit	86,377	68,777	0	68,777	155,154	1,877
223	Parking In-Lieu	153,619	(1,053)	54	(1,107)	152,512	9,099
224	Parking Meter	2,319,594	161,465	31,256	130,209	2,449,803	2,450,549
224.1	Civic Center Garage	133,228	21,641	113,221	(91,580)	41,648	26,613
	Subtotal	2,452,822	183,106	144,477	38,629	2,491,451	2,477,162
225	TSM/TDM	141,402	(908)	54	(962)	140,440	47,682
226	Citywide Pavement Restoration	51,470	0	0	0	51,470	52,070
227	Commercial Revitalization	1,045,551	280,315	73,570	206,745	1,252,296	742,261
227.1	Theatre/Parking Structure Project	188,874	46,381	0	46,381	235,255	201,174
	Subtotal	1,234,425	326,696	73,570	253,126	1,487,551	943,435
228	Housing In-Lieu	1,079,763	(8,278)	180,000	(188,278)	891,485	865,763
235	Home		0	0	0	0	0

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

		Audited Available Fund Balance	FY10-11 Actual Revenue	FY10-11 Actual Expense	FY10-11 Net Change	FY10-11 Available Balance	FY10-11 Projected Available Balance
		06/30/10	09/30/10	09/30/10	09/30/10	09/30/10	06/30/11
236	CDBG		51,003	137,873	(86,870)	(86,870)	0
236.1	CDBG Recovery Program		0	29,400	(29,400)	(29,400)	0
236.2	CDBG Homeless Prevention		24,934	39,410	(14,476)	(14,476)	220,885
	Subtotal	0	75,937	206,683	(130,746)	(130,746)	220,885
248	Home Repayment	618	0	0	0	618	618
249	Rehab CDBG Housing Loan Program	426,249	31,720	20,190	11,530	437,779	198,864
256	FISC Lease Revenue	(9,019)	217,663	48,511	169,152	160,133	97,276
256.3	FISC / Catellus-Pro Alameda Landing	152,895	0	6,304	(6,304)	146,591	99,489
	Subtotal	143,876	217,663	54,815	162,848	306,724	196,765
259	Vehicle Registration AB434	44,822	0	0	0	44,822	45,372
265	Housing Development-HA Reimb	982	(953)	0	(953)	29	982
265.1	HA Section 8 Projects	136,565	350	0	350	136,915	140,060
	Subtotal	137,547	(603)	0	(603)	136,944	141,042
266	Affordable Housing	327,897	6,293	4,804	1,489	329,386	26,477
267	Human Services	24,547	11,052	11,102	(50)	24,497	25,147
268	Lead	12,028	(68,895)	19,120	(88,015)	(75,987)	12,028
270	Solid Waste Surcharge	1,011,286	22,466	1,682	20,784	1,032,070	906,051
273	Curbside Recycling	175,573	(1,253)	0	(1,253)	174,320	77,273
274	Waste Reduction Surcharge	1,541,093	(24,399)	102,591	(126,990)	1,414,103	1,240,838
274.1	City Waste Management Program	1,932,506	62,295	76,655	(14,360)	1,918,146	1,707,026
	Subtotal	3,473,599	37,896	179,246	(141,350)	3,332,249	2,947,864

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

		Audited Available Fund Balance	FY10-11 Actual Revenue	FY10-11 Actual Expense	FY10-11 Net Change	FY10-11 Available Balance	FY10-11 Projected Available Balance
		06/30/10	09/30/10	09/30/10	09/30/10	09/30/10	06/30/11
275	Island City Maint 84-2	7,043	(7,043)	0	(7,043)	0	7,043
275.1	Island City Maint 84-2 Z1	26,631	0	468	(468)	26,163	9,956
275.2	Island City Maint 84-2 Z2	39,006	0	2,763	(2,763)	36,243	35,456
275.3	Island City Maint 84-2 Z3	27,371	0	2,358	(2,358)	25,013	25,331
275.4	Island City Maint 84-2 Z4	1,714	0	10,607	(10,607)	(8,893)	3,404
275.5	Island City Maint 84-2 Z5	470,365	10,308	123,262	(112,954)	357,411	52,790
275.6	Island City Maint 84-2 Z6	476,582	0	50,419	(50,419)	426,163	383,402
275.7	Island City Maint 84-2 Z7	61,911	750	102	648	62,559	37,756
	Subtotal	1,110,623	4,015	189,979	(185,964)	924,659	555,138
276	Marina Cove Maint Dist 01-1	202,880	(2,535)	17,051	(19,586)	183,294	193,215
276.1	Reserve Marina Cove 01-01	180,710	0	0	0	180,710	206,500
	Subtotal	383,590	(2,535)	17,051	(19,586)	364,004	399,715
278	Bayport Municipal Svc Dist 03-1	1,494,154	(8,868)	53,300	(62,168)	1,431,986	1,648,419
279	Maintenance AD Administration	(4,103)	32,241	29,870	2,371	(1,732)	(4,103)
280	Athletic Trust	1,273,417	627,348	564,699	62,649	1,336,066	1,487,392
285	Public Art	73,476	7,500	0	7,500	80,976	74,276
286	Historical Advisory Board	4,914	0	0	0	4,914	6,809
287	Transportation Services	26,022	2,010	39,025	(37,015)	(10,993)	37,632
814	Adam Street House	335,484	(2,298)	0	(2,298)	333,186	338,484
876	Dike Maintenance	335,506	(2,299)	0	(2,299)	333,207	338,506
858	Alameda Reuse & Redevelop	7,596,745	2,525,903	2,068,986	456,917	8,053,662	5,305,135
	Total Special Revenue Funds (ex. CIC)	35,213,825	6,375,550	5,757,318	618,232	35,688,125	29,985,334

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

FY10-11

Projected

Available

Balance

06/30/11

FY10-11

Available

Balance

09/30/10

FY10-11

Net Change

09/30/10

FY10-11

Actual

Expense

09/30/10

FY10-11

Actual

Revenue

09/30/10

Audited

Available Fund

Balance

06/30/10

CIC Funds:

201	CIC-WECIP Redevelopment	683,153	(2,954)	1,531,682	(1,534,636)	(851,483)	1,667,673
201.11	2003 CIC Tax Allo 2003A1	48,364	0	0	0	48,364	48,384
201.13	2003 CIC Tax Allo 2003A2	3,634,629	0	0	0	3,634,629	2,893,229
201.15	2003 CIC Tax Allo 2003B	131,356	0	0	0	131,356	406
	Subtotal	4,497,502	(2,954)	1,531,682	(1,534,636)	2,962,866	4,609,692
202	CIC-WECIP Low/Mod Housing	421,801	185	424,554	(424,369)	(2,568)	380,926
203	CIC-BWIP Redevelopment	(32,380)	(39,192)	288,546	(327,738)	(360,118)	399,865
203.1	CIC-Bayport Redevelopment	2,314,852	0	0	0	2,314,852	3,800,332
	Subtotal	2,282,472	(39,192)	288,546	(327,738)	1,954,734	4,200,197
256.1	FISC/Catellus BAYPORT		(185,569)		(185,569)	(185,569)	0
204	CIC-BWIP Low/Mod Housing	3,977,023	(32,594)	846,563	(879,157)	3,097,866	3,613,083
204.1	CIC-Bayport Low/Mod Housing	771,905	0	0	0	771,905	1,368,945
204.4	CIC-BWIP Hsg 2002 Bond Proceed	3,867	0	0	0	3,867	3,917
204.6	CIC-AUSD Housing	3,077,620	0	0	0	3,077,620	3,107,620
	Subtotal	7,830,415	(32,594)	846,563	(879,157)	6,951,258	8,093,565
	Subtotal Merged Area	10,666,044	(257,170)	1,559,663	(1,816,833)	8,849,211	12,675,094
205	CIC-APIP Redevelopment	(1,762,495)	0	37,615	(37,615)	(1,800,110)	(1,705,820)
206	CIC-APIP Low/Mod Housing	360,599	(2,321)	1,782	(4,103)	356,496	395,229
	Subtotal	(1,401,896)	(2,321)	39,397	(41,718)	(1,443,614)	(1,310,591)
	Total CIC Funds	13,630,294	(262,445)	3,130,742	(3,393,187)	10,237,107	15,973,789

Total	Special Revenue Funds	48,844,119	6,113,105	8,888,060	(2,774,955)	45,925,232	45,959,123
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Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

FY10-11

	Audited Available Fund Balance	FY10-11 Actual Revenue	FY10-11 Actual Expense	FY10-11 Net Change	FY10-11 Available Balance	FY10-11 Projected Available Balance
	06/30/10	09/30/10	09/30/10	09/30/10	09/30/10	06/30/11
Capital Project Funds						
310	Capital Improvement Project					
310.05	CIP Administration	3,672,578	1,551,420	2,719,363	(1,167,943)	3,602,078
310.1	FISC Catellus Traffic Fee	188,267	375,532	598,957	(223,425)	(709,068)
310.2	Capital Improv. Project Discretionary	169,977	0		0	170,977
	Subtotal	4,030,822	1,250,334	3,318,320	1,250,334	2,061,335
			3,177,286		(141,034)	5,125,322
312	Marina Village AD 89-1	2,826,732	2,728,087	2,726,830	1,257	2,829,232
313	Harbor Bay AD 92-1	982,143	516		516	475,963
315	Measure WW (EBRPD)		800,000	800,000	0	0
317	Library Construction	117,084	(966)	22,333	(23,299)	118,084
318	Open Space Improvement	363,661	(4,428)		(4,428)	168,661
318.1	Open Space Maintenance	9,413	3,000		3,000	35,213
328	2003 AP Rev Bond Project	330,999	11	11	0	330,999
340.11	CDF-WE Traffic Safety	1,293,514	(9,503)		(9,503)	587,244
340.12	CDF-WE Parks & Recreation	69,085	0		0	69,885
340.13	CDF-WE Public Facilities	51,654	296		296	52,004
340.14	CDF-WE Public Safety	264	264		264	294
340.21	CDF-NW Traffic Safety	413,927	12,986		12,986	436,182
340.22	CDF-NW Parks & Recreation	174,256	14,832		14,832	197,176
340.23	CDF-NW Public Facilities	38,990	2,526		2,526	42,940
340.24	CDF-NW Public Safety	1,828	1,069		1,069	3,383
340.31	CDF-CEE Traffic Safety	681,518	3,026		3,026	688,838
340.32	CDF-CEE Parks & Recreation	23,639	3,472		3,472	25,449
340.33	CDF-CEE Public Facilities	28,298	590		590	28,858
340.34	CDF-CEE Public Safety	2,056	250		250	2,186
340.41	CDF-BF Traffic Safety	16,587	0		0	16,687
340.42	CDF-BF Parks & Recreation	51,842	0		0	52,342
340.43	CDF-BF Public Facilities	10,300	0		0	10,350
340.44	CDF-BF Public Safety	312	0		0	317
	Subtotal	2,858,070	29,808	0	29,808	2,214,135

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

FY10-11

Projected

Available

Balance

06/30/11

FY10-11

Available

Balance

09/30/10

FY10-11

Net Change

09/30/10

FY10-11

Actual

Expense

09/30/10

FY10-11

Actual

Revenue

09/30/10

Audited

Available

Balance

06/30/10

350 Transportation Improvement

351 Urban Runoff

Total Capital Project Funds

Debt Service Funds

City Funds:

421 Debt Svc Library Bond 2003

422 Debt Svc HUD 108

423 Debt Svc 2008 Refin Project COP

464 Debt Svc Refin City Hall 2002

Subtotal

CIC Funds:

462 Debt Svc CIC Sub Bond

465 Debt Svc 2003 Tax Allo Refd BWIP

466 Debt Svc 2003 CIC Tax Alloc Bd

468 Debt Svc 2003 AP Rev Bond

Subtotal

Total Debt Service Funds

Enterprise Funds

601 Golf Course

602 Sewer Service

602.1 Sewer Replacement Fund

621 Ferry Service

621.1 Harbor Bay Ferry (East)

621.2 Alameda/Oakland Ferry (West)

Subtotal

Total Enterprise Funds

1,885,871

8,252,258

21,657,053

190,006

640,116

292,454

995,137

2,117,713

615,376

1,737,626

5,050,155

510,570

7,913,727

10,031,440

1,423,281

2,563,461

(1,140,180)

8,891,260

9,234,560

614,670

12,718,404

1,039,515

0

36,811

169,359

206,170

14,578,759

1,296,262

3,508,541

(2,212,279)

12,366,480

5,507,414

9,308

(37,025)

6,705,597

28,599

59,500

30,809

(4,675)

114,233

(2,249)

(1,823)

1,317,551

(4,431)

1,309,048

1,178,247

(53,778)

254,682

0

1,242,024

1,373,188

0

0

(117,658)

34,769

(82,889)

1,296,262

(1,426,966)

254,682

0

550,893

1,895,125

7,821,597

(430,661)

(413,776)

(278,731)

28,939

(4,675)

(668,243)

551,555

1,349,666

5,046,961

493,608

7,441,790

8,891,260

9,234,560

615,986

1,734,061

5,080,035

515,400

7,945,482

615,986

1,734,061

5,080,035

515,400

7,945,482

615,986

1,734,061

5,080,035

515,400

7,945,482

615,986

1,734,061

5,080,035

515,400

7,945,482

615,986

1,734,061

5,080,035

515,400

Fund Balance Report - All Funds - FY10-11 Unaudited

EXHIBIT 3

FY10-11

Projected

Available

Balance

06/30/11

FY10-11

Available

Balance

09/30/10

FY10-11

Net Change

09/30/10

FY10-11

Actual

Expense

09/30/10

FY10-11

Actual

Revenue

09/30/10

Audited

Available Fund

Balance

06/30/10

Internal Service Funds

701	Equipment Replacement	3,318,771	89,853	6,354	83,499	3,402,270	3,206,831
702	Central Stores	37,106	28,678	36,818	(8,140)	28,966	31,231
703	Fleet Maintenance	68,243	275,047	284,596	(9,549)	58,694	(3,237)
704	Technology Services	206,790	477,491	353,537	123,954	330,744	207,765
704.1	Technology Replacement Fund	122,063	24,999	0	24,999	147,062	223,063
706	Facility Maintenance	40,995	190,289	150,176	40,113	81,108	(47,295)
706.1	Facility Main Replacement Fund	130,557	24,999	0	24,999	155,556	156,057
	Subtotal	171,552	215,288	150,176	65,112	236,664	108,762
711	Workers' Comp Self Insurance	(550,954)	881,523	1,502,939	(621,416)	(1,172,370)	168,851
712	Risk Management	835,298	566,903	769,483	(202,580)	632,718	549,198
715	Unemployment Insurance	(878)	27,501	35,882	(8,381)	(9,259)	(878)
	Total Internal Service Funds	4,207,991	2,587,283	3,139,785	(552,502)	3,655,489	4,491,586

Trust & Agency Funds

720	OPEB	455	533,317	537,772	(4,455)	(4,000)	455
801	Police/Fire Pension 1079		539,121	525,968	13,153	13,153	0
802	Police/Fire Pension 1082		11,001	10,785	216	216	0
832	Debt Svc Marina Cove AD 89-1	8,613,847	48,941	6,291,707	(6,242,766)	2,371,081	8,871,702
835	1998 Revenue Bond Debt (Harbor Bay)	13,631,965	(16,780)	2,722,794	(2,739,574)	10,892,391	11,365,925
836	1999 Revenue Bond Debt (Marina Cv)	14,366,142	0	0	0	14,366,142	11,906,882
860	Debt Service - AD CFD # 1	4,179,143	(11,550)	1,695,826	(1,707,376)	2,471,767	3,580,318
861	Debt Service - AD CFD # 2	960,544	(5,207)	152,225	(157,432)	803,112	1,016,194
	Total Trust & Agency Funds	41,752,096	1,098,843	11,937,077	(10,838,234)	30,913,862	36,741,476
	GRAND TOTAL	162,720,686	27,754,144	53,933,720	(26,179,576)	136,397,178	141,851,740